

110TH CONGRESS
1ST SESSION

H. R. 3258

To amend the Internal Revenue Code of 1986 to allow an individual who is entitled to receive child support a refundable credit equal to the amount of unpaid child support and to increase the tax liability of the individual required to pay such support by the amount of the unpaid child support.

IN THE HOUSE OF REPRESENTATIVES

JULY 31, 2007

Ms. ZOE LOFGREN of California (for herself, Mr. BRADY of Pennsylvania, Mrs. BONO, Mr. GONZALEZ, Mrs. LOWEY, Ms. NORTON, Mr. RANGEL, Mr. SPACE, and Mr. WYNN) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow an individual who is entitled to receive child support a refundable credit equal to the amount of unpaid child support and to increase the tax liability of the individual required to pay such support by the amount of the unpaid child support.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Single Parent Protec-
5 tion Act of 2007”.

1 **SEC. 2. TREATMENT OF UNPAID CHILD SUPPORT.**

2 (a) IN GENERAL.—Subpart C of part IV of sub-
 3 chapter A of chapter 1 of the Internal Revenue Code of
 4 1986 (relating to refundable credits) is amended by redes-
 5 ignating section 36 as section 37 and by inserting after
 6 section 35 the following new section:

7 **“SEC. 36. UNPAID CHILD SUPPORT.**

8 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
 9 gible individual, there shall be allowed as a credit against
 10 the tax imposed by this subtitle for the taxable year an
 11 amount equal to the unpaid child support of such indi-
 12 vidual for such year.

13 “(b) DEFINITIONS.—For purposes of this section—

14 “(1) ELIGIBLE INDIVIDUAL.—The term ‘eligible
 15 individual’ means any individual—

16 “(A) who is entitled to receive child sup-
 17 port payments during the taxable year, and

18 “(B) who, as of the close of such taxable
 19 year, has not received all of the child support
 20 payments to which such individual is entitled
 21 for such year.

22 “(2) UNPAID CHILD SUPPORT.—The term ‘un-
 23 paid child support’ means, with respect to an indi-
 24 vidual for any taxable year, the excess of—

1 “(A) the aggregate child support payments
2 such individual is entitled to receive during
3 such year, over

4 “(B) the child support payments such indi-
5 vidual received during such year.

6 “(3) CHILD SUPPORT PAYMENT.—

7 “(A) IN GENERAL.—The term ‘child sup-
8 port payment’ means, with respect to any tax-
9 able year—

10 “(i) any periodic payment of a fixed
11 amount, or

12 “(ii) any payment of a medical or
13 educational expense, insurance premium,
14 or other similar item,

15 which is required to be paid to the taxpayer
16 during such taxable year by an individual under
17 a support instrument for the support of any
18 child of such individual.

19 “(B) COORDINATION WITH TANF.—The
20 term ‘child support payment’ shall not include
21 any payment the right to which has been as-
22 signed to a State pursuant to section 408(a)(3)
23 of the Social Security Act.

24 “(c) TAXPAYER REQUIRED TO IDENTIFY INDIV-
25 VIDUAL REQUIRED TO PAY SUPPORT.—No credit shall be

1 allowed under this section for a taxable year unless the
 2 taxpayer includes on the return for such year the name
 3 and TIN on each individual required to make support pay-
 4 ments to the taxpayer during such taxable year.

5 “(d) INCREASE IN TAX OF INDIVIDUAL FAILING TO
 6 MAKE REQUIRED SUPPORT PAYMENTS.—

7 “(1) IN GENERAL.—If credit is allowed under
 8 this section for any taxable year with respect to un-
 9 paid support payments, the tax imposed by this
 10 chapter on the individual failing to make such pay-
 11 ment (for such individual’s taxable year which be-
 12 gins in the calendar year in which the taxable year
 13 of the taxpayer begins) shall be increased by the
 14 amount of such credit.

15 “(2) NO CREDITS AGAINST TAX, ETC.—Any in-
 16 crease in tax under this subsection shall not be
 17 treated as a tax imposed by this chapter for pur-
 18 poses of determining—

19 “(A) the amount of any other credit under
 20 this part, or

21 “(B) the minimum tax under section 55.”

22 (b) CONFORMING AMENDMENTS.—

23 (1) Paragraph (2) of section 1324(b) of title
 24 31, United States Code, is amended by inserting be-
 25 fore the period “or from section 36 of such Code”.

1 (2) The table of sections for subpart C of part
2 IV of subchapter A of chapter 1 is amended by
3 striking the item relating to section 36 and inserting
4 the following new items:

“Sec. 36. Unpaid child support.
“Sec. 37. Overpayments of tax.”.

5 (c) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to taxable years beginning after
7 December 31, 2007.

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